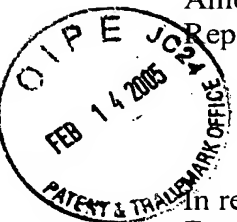


IFW

Application Serial No. 10/724,650
Amendment Dated February 10, 2005
Reply to Office Action dated January 11, 2005



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of)
Zer Kai Yap)
Filed: December 1, 2003)
Serial No.: 10/724,650)
Title: WATER HEATING SYSTEM)

Group: 3744
Examiner: Chen Wen Jiang

AMENDMENT

Mail Stop Non-Fee Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action of January 11, 2005, please amend the above-identified application as follows.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.